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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** All Political Subdivisions

**FROM:** Courtney L. Schaafsma, Commissioner

**RE:** Uniform Property Tax Disclosure Form

**DATE:** May 13, 2015

On May 6, 2015, Governor Pence signed into law Senate Enrolled Act 436 ("SEA 436"), which introduces a uniform property tax disclosure form. In essence, this form enables local units of government to know whether an applicant for certain licenses, permits, and property tax benefits is current in the payment of property taxes. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

Section 17 of SEA 436 introduces IC 6-1.1-36-18 (effective July 1, 2015), which authorizes the fiscal body of a county to adopt an ordinance to allow the county, political subdivisions within the county, and local agencies (meaning an administration, agency, authority, board, bureau, commission, committee, council, department division, institution, office, officer, service, or other similar body of a political subdivision created or established pursuant to law) within the county to use a uniform property tax disclosure form.

If the fiscal body of a county adopts such an ordinance, the county, a political subdivision within the county, or a local agency within the county may require a person applying for a property tax exemption, a property tax deduction, a zoning change or zoning variance, a building permit, or any other locally issued license or permit to submit a uniform property tax disclosure form with the person's application for the property tax exemption, property tax deduction, zoning change or zoning variance, building permit, or any other locally issued license or permit.

The fiscal body of the county that adopts the ordinance must prescribe the uniform property tax disclosure form used within the county. The State Board of Accounts ("SBOA") and the Department of Local Government Finance ("Department") must provide assistance to the fiscal body in prescribing the form upon the request of the fiscal body. The form must require the disclosure of the following information from a person applying for a property tax exemption, a property tax deduction, a zoning change or zoning variance, a building permit, or any other locally issued license or permit:

- (1) A description of each parcel of real property located in the county that is owned by the person.
- (2) A verified statement, made under penalties of perjury, listing the following concerning each parcel of real property disclosed under subdivision (1):

- (A) The parcels for which the person is current on the tax liability, if any (Meaning liability for special assessments and liability for property taxes after the application of all allowed deductions and credits. The term does not include any property taxes that a person is not required to pay under IC 6-1.1-15-10 with respect to a pending review of an assessment or an increase in assessment under IC 6-1.1-15).
- (B) The parcels for which the person has a delinquent tax liability, if any.
- (3) Any other information necessary for the county, a political subdivision within the county, or a local agency within the county to determine whether the person has a delinquent tax liability on real property located in the county.

Both the Department and SBOA emphasize that IC 6-1.1-36-18 does **not** grant a unit the authority to deny a property tax exemption, a property tax deduction, a zoning change or zoning variance, a building permit, or any other locally issued license or permit on the basis that an applicant is delinquent in paying taxes. It may be possible that for certain Home Rule-controlled benefits, a unit could withhold the benefit because of the applicant's delinquency. Units are encouraged to confer with their legal counsel before denying any applications for Home Rule-controlled benefits.

Attached to this memorandum is a template uniform property tax disclosure form, drafted by both SBOA and the Department, which an appropriate fiscal body may adapt to its needs. Should a fiscal body desire additional information or assistance, it may contact Department General Counsel Mike Duffy at (317) 233-9219 or [mduffy@dlgf.in.gov](mailto:mduffy@dlgf.in.gov), or SBOA Director of Audit Services Debbie Gibson at (317) 232-2512 or [dgibson@sboa.in.gov](mailto:dgibson@sboa.in.gov).